~~Printed~~

Previous references.
Mpl 57-09 (1-2)

1909.
(Mupl)

File No 75-09
Serial Nos 1-2

Later references
Mul 75-09, Sl 4-6

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 1-2

Part B for Sept 1909

SUBJECT.

Misappropriation of the Mpl money at Shimoga

From the Dy Comr Kadur no 208 8.7.9
Submits letter no 129 dy 16.6.9 from the Presdt of the Shimoga Mpltc in the matter of the misappropriation of Mpl money referred to in the Admn report for 1907-8

To the Dy Comr Kadur no 2571 dy 14.9.9
Records the letter and calls for information as to the amended the accounts of the Mpltc & whether any reports of G.R.S 58 the results of such an audit was drawn up.

G.R S 11] 1909—1910

GENERAL AND REVENUE SECRETARIAT

(Mb.)

NOTES

File No 75-09

FILE HEADING.

Misappropriation of the Municipal Moneys at Srirangam -

From

The Dy Comr, Kadur Distt.

No 20 Dated 8 7 '09 Received 10 7 1909

Diary No 368 | Enclos 1a 1 folio Spare Copies - | Serial No 1

BRIEF ABSTRACT OF LETTER

Submits letter No 159 dated the 6th June 1909 from the President of the Srirangam Municipality in the matter of the misappropriation of Municipal Money referred to in the Administration Report for 1907-1908

NOTES AND ORDERS

So far as the present decision of the Sessions Judge goes, the Municipality has lost about Rs 360/- The President of the Municipality is not satisfied with that judgement; but does not suggest an appeal to

Notes—First sheet

CPI—0000—1107

Serial No

to the Chief Court under sec 417 of the C.P.C. It is also doubtful whether there is time yet for such an appeal, if ordered. The Sessions Judge passed his judgment on the 7th January 1909, both the date on which its copy was applied for and the date on which the same was granted were not mentioned in the copy now before the Court. It is not therefore possible to state whether 6 months limit fixed by sec 457 of the Limitation Act has not expired. Para XVII of the Presidents report seems to show that the copies were received by him sometime in May 1909. The whole file may, perhaps, be forwarded to the Govt. Advt. to ask for opinion as to the advisability of preferring an appeal to the Chief Court & the time for such an appeal

Submitted for orders

MHS 21/7/09

2 It does not seem from a perusal of the papers now received that the case against the accused is sufficiently strong for an appeal being preferred from the

Note—Contn sheet

Serial No.

The Judgment of the Sessions Judge neither the President of the Rul. Council nor the Dist Mag of Kadur has thought fit to move the Govt to prefer such an appeal -

3 In para XV (8) of the report, the President states that the accounts from 1903-04 were audited It may be ascertained by whom they were ~~ascertained~~ audited and whether any report was drawn up after the audit on the result thereof and if so, a copy of the same may be called for -

1st Cr) 30/7 09

4 no appeal is necessary. You may call for the details referred to in para 3 above

1/8/09

5 Put up draft

2 8 09

6 Draft submitted for approval

Dewan) 5-9 09

Note—Contn. abstd

19/8.8.09

3/8

GPB—10.000—12-5-08

C. & S. 12]
General and Revenue Secretariat

File No. 75 of 1909

Serial No.

1 Draft approved with an addition -

2 The late Deputy Amildar Mr Shivna Row and the present Deputy Amildar Mr Sukantia being both Retd or Pensioned Officers of Govt, their conduct seems to call for the notice of Government - This is communicated to the 1st Councillor -

3 The Judgments of the Magistrate and of the Sessions Judge in this file deserve the perusal of the 2d Councillor -

14 Aug 09

23/8/09

do 1st & 2d Crs

Seen - The judgts cannot be fully appreciated without looking at the exhibits &c But there seems no chance of an appeal succeeding

23/8/9

2 9 09

Issue the draft
1. 9. 09

ors—Contn sheet.

GPB—30.000—18-5-08

190 — 10

From The President
District and Municipal Boards
Kadur District

To The Secretary to Government
General and Revenue Departments,
Bangalore

Dated 8th July 1909

Despatched 12th

Received

General No 20
No

Enclosure No 7

Submitting letter no 129 from the President Shimoga, reporting on the case of misappropriation of Government money by the clerk were President's office Shimoga

Kadur

Dated, Chickmagalur, 10th July 1909

From, K R Sreenivasacengar, Esquire, M.A.,
President-
Municipal Boards
Kadur District

No 75-09
II-1

To, C S Balasundaram Aiyar, Esquire, B.A.,
officiating Secretary to the Government
of His Highness the Maharaja of Mysore
General and Revenue Department
Bangalore

Sir, I have the honor to submit herewith letter No 129 dated the 16th June 1909, from the President, Sringeri Municipality, reporting on the case of misappropriation of Government money by the clerk of the vice President's office Sringeri as called for in Government order No 6744-57† dated 19th January 1909 No 105-08-21

† Extract

I have the honor to be,
Sir,
your most obedient servant,

for President-
District Municipal Boards
Kadur District

Through the Deputy Commissioner Kadur
District

Office of the President
Sringeri municipality
No 129 Dated the 16th June 1909

From,

B C Krishnaswamy Esqr B A
President, Sringeri municipality

To,

C S Balasundaram Iyer Esqr B L,
Offg Secretary to the Government of
His Highness the Maharaja of Mysore
General and Revenue Departments

8 7 Sheets
in last attached

Sir,

With reference to para 37 of
Government Proceedings No 6744-57 V
vol 108-68-21
dated the 19th January 1909 received
in this office on the 31st March last
wherein a detailed report has been
called for in re the mis-appropriation
of about Rs 360 Stated to have
been committed by the municipal
clerk of the Vice President's office
Sringeri municipality I have the
honor to submit that in April 1907,
shortly after I entered on the
duties of the President of the Sringeri
municipality

municipality I found that it was desirable to separate the funds of the Sirsiguppe municipality from the other funds of the Jagirs in the Sirsiguppe Jagirs Treasury, as otherwise municipal funds deposited in the said Treasury might sometimes be utilized for other than municipal purposes owing to paucity of Jagirs funds in the Treasury and disbursements of salaries of the municipal Establishments and payments to Contractors for municipal works executed by them would thereby be unnecessarily delayed and that I therefore requested the Jagirs Treasury Officer to separate the municipal funds from the other funds in the Jagirs Treasury and conduct the municipal transactions separately. To give effect to the above order the Vice President of the Sirsiguppe

municipality

who was also the ~~ja~~ Treasury officer issued on the 31st October 1907 a cheque on the Treasury for Rs 1645—8—2

II It was Puttappayya, clerk of the Vice President's office who prepared the cheque for that amount and it was he that was in charge of the municipal accounts. for many years The amount shown in the cheque having been the amount of municipal balance according to the municipal accounts submitted to the Comptroller. The Deputy Auditor and Vice President who was in charge of the Treasury authorized payment of the said amount from the Treasury without however Satisfying himself by a reference to the Treasury accounts whether the amount for which he had as Vice President issued the Cheque

WJ 84-3

was actually held on deposit in the treasury to the credit of the municipality Payment of the said amount was however made that amount was thereafterwards kept in a seperate box and arrangements were made for the municipal transactions being seperately conducted in a proper manner by the Treasury officials

III Sometime after the above payment was made the gaohs officials began to whisper that the Treasury appeared to have made an over payment to the municipality on the cheque issued by the Vice President & then asked the Deputy Auditor to enquire and ascertain whether any over payment was actually made from the Treasury to the municipality

IV It was then found necessary to examine carefully the municipal accounts and the gaohs Treasury accounts extending for a period of several years to discover what was the amount over paid from the Treasury The municipal Minutes for several years were examined There were no

no proper certificates in the Khurdees acknowledging receipts of municipal collections which were not remitted to the Treasury here and there were found entries in the Khurdees in the handwriting of the municipal clerk (Puttappayya) acknowledging receipts of some municipal collections There were also found other entries in the handwriting of Shamavadhani ex Nagada Gumasta But the latter entries did not however appear to be actual acknowledgments of receipts of municipal collections by Shamavadhani They however bear his initials The entries merely mention the amounts But, it may not be out of place to state here that when these entries were made, Shamavadhani was not only Nagada Gumasta But was also Shroff of the Gajpet Treasury In the municipal Cash Register that

was in charge of municipal clerk Puttappayya there were found certain unauthorized entries in his own handwriting though when they were made was by no means clear, and which should have found no place whatever in the Register But these entries tended to show that the ex Nagada Gumasta Shamavadhani had been meddling with the municipal collections that remained unremitted to the Treasury

(1) In the course of examination of the accounts a memo was made by me - Copy of which is herewith Submitted In that memo I attempted to apportion the responsibility between Puttappayya municipal clerk and Shamavadhani ex Nagada Gumasta, to account for Rs 360-1-1 which was not forth coming and which was the amount of difference between the municipal balance as per municipal

accounts

accounts and the amount held in deposit in the Jaghir Treasury to the credit of the municipality as per Treasury accounts, on the date of the above referred cheque issued by the vice President the attempt to apportion the responsibility between those officials was made on calculations suggested by the unauthorized entries in the municipal Cash Register, those in a private diary of Puthappayya produced by himself and the entries in Khurdas in the handwriting of Nagadu Gumasta Shamavadhanu which have been already referred to the memo had been intended only to give Shamavadhanu an opportunity to explain the circumstances which caused his conduct to be highly suspected the explanation of Shamavadhanu was undoubtedly unsatisfactory there was however nothing to show that this official ever

ever actually acknowledged receipt of municipal funds other than those that were actually remitted to the Treasury and shown in the Cash accounts of the Treasury

V As a result of examination of those accounts it was discovered that Puttappayya municipal clerk of the Vice President's office used to keep occasionally with himself the municipal collections without remitting them to the Treasury, though he was all along taking sufficient care to credit all such collections to the municipality in the municipal cash Register so that the Comptrollers to whom municipal accounts are periodically submitted on the basis of the municipal Cash Register may not be able to suspect that any portion of the municipal receipts remained unremitted to the Treasury It was on comparing in detail the

Treasury

Treasury accounts with the municipal accounts for several years that I first discovered that the amount held on deposit in the Joplin Treasury to the credit of the municipality did not always represent the actual municipal balance as per municipal accounts which are periodically submitted to the Comptroller and that municipal collections large or small often remained out of the Treasury

VI No accounts relating to the municipal funds which appeared to have remained out of the Treasury were forth coming If the transactions relating to these funds had always been strictly conducted and the municipal clerk entrusted both with these funds and the preparation of the accounts relating thereto had properly maintained these accounts they should certainly have been forth coming, as the clerk produced

even his private diary to show that he was not alone responsible for the amount found to have been embezzled when it is also borne in mind that it was the clerk that had prepared the cheque for Rs 1645-8-2 obviously knowing, as he ought to have known, that there was not actually that amount in the Treasury to the credit of the municipality, there was no reason not to hold him responsible for the full sum of Rs 360-1-1 Shamavadham had no such responsibility though he could well be suspected to have been allowed by the municipal clerk (Puttappayya) to deal occasionally with the municipal collections - remaining unremitted to the Treasury

VII The object of not remitting to the Treasury all the municipal collections but keeping out of it

a

a portion of the Same was not clearly ascertained But whatever may have been the object, this practice which must lead to grave irregularities unless proper checks are exercised was allowed to continue for Several years until Mr R — ShamaRao ceased to be Deputy Amildar and Vice President of Srirangam in January 1907

VIII In the course of examination of these accounts it was found necessary to ascertain also from Mr R ShamaRao who for Several years until January 1907 was Deputy Amildar and Vice President of Srirangam, how he was conducting the municipal money transactions Two letters were addressed by me to that officer In reply to those letters he stated that when he was Deputy Amildar and Vice President of Srirangam all municipal Collections

collections were not being remitted to the Treasury, that such of the collections as remained out of the Treasury used to be kept in a separate bag sealed by Puttappayya municipal clerk of his office and that the said clerk was responsible for such collections and the accounts relating to their receipts and expenditure Office copies of my letters to Mr R Shamarow and true copies of his replies thereto are herewith submitted, to which further reference will be made in this report

IX The accounts that were available could not show when the misappropriation was made The sum of Rs 360-1-1 may be regarded only as general balance, as the practice which led to this embezzlement continued for several years But it was on the 31st october 1907

M.

The date of the cheque when Puttapp municipal clerk) caused That- amount to be over drawn from the Gajpet Treasury to make up the deficeency of the balance, that- breach of trust and misappropri- ation in respect of that amount came to light-

X The enquiry conducted in the above manner having shown that the conduct of Puttappayya, municipal clerk was extremely suspicious and that he was liable for breach of trust in respect of Rs 360-1-1 which he attempted to conceal by causing that amount to be over drawn from the Gajpet Treasury he was placed under suspension The deputy commissioner and President of municipal - Boards Kadur District was in- formed of the occurence and re- quested in this office letter No 15

dated

dated 15th August 08 to direct an officer having proper knowledge of accounts to prosecute the said Puttajjapayya in a competent Court. The occurence was also reported to Government in the concluding para of the - administration report of the Srungere municipality for 907-908 which was submitted to Government just at about the time of detection of the embezzlement

XI The Deputy Commissioner Thereupon directed the Assistant Superintendant of Police to depute a proper officer for the prosecution in the Court of the Assistant Commissioner and 1st class magistrate Kadur Division. The Vice President of the Srungere municipality lodged the complaint before the Court and attended it during the trial

XII After a somewhat prolonged trial the magistrate (Mr. B Venkobarow)

convicted the said Puttappayya under Section 409 Indian Penal code for breach of trust in respect of Rs 5-1-3 and sentenced the accused to suffer rigorous imprisonment for one month and pay a fine of Rs 500 and in default of payment of fine to undergo rigorous imprisonment for a further period of six months The magistrate ordered that out of the fine, if recovered, a sum of Rs 5-1-3 be paid to the Srirangam municipality The magistrate has noted at the end of his judgment that he could not make any judicial order about the payment of Rs 354-15-10, to the municipality out of the fine and that the Government if moved, may perhaps be graciously pleased to order the payment of the said amount to the municipality for the loss it has sustained

sustained

XIII The accused thereupon appealed to the Sessions judge Shimoga Division against the conviction on appeal the Sessions judge (R B Plumer Esqr) acquitted the accused

XIV Copies of the two judgments are herewith submitted for kind perusal

XV I have the honor to request that you will be so good as to permit me before concluding this report to bring to your kind notice the several important inferences the learned Sessions judge has drawn in his judgment and to submit briefly, with due respect to the learned judge, how these inferences which led him to set aside the conviction ~~of the~~ of the original court are unsound

(1) In para 11 of his judgment-

the

the learned Sessions judge observes that the original Court after giving to the accused benefit of doubt in respect of Rs 360-1-1, proceeded to convict him afterwards on a separate charge in respect of Rs 5-1-3 which formed part of the above sum of Rs 360-1-1

It must however be admitted that the sum of Rs 5-1-3 did form part of the larger sum in respect of which the complaint had been lodged and that the figure mentioned in para 24 of the magistrate's judgment is inaccurate But from other parts of the magistrate's judgment (vide para 26) the meaning of the magistrate is clear He gave the accused benefit of doubt actually in respect of Rs 354-15-10 only and not in respect of Rs 360-1-1 The sum of Rs 5-1-3 not being part-

part of Rs 354-15-10 conviction in respect of the said sum of Rs 5-1-3 cannot be wrong

(2) In para 13 of his judgment the learned Sessions judge observes that the Vice President took charge of the municipality from the accused in August 1907, that the Vice President (Prosecution 1st witness) repeatedly asserted that the municipal accounts were all right, that neither the Jaghir Treasury nor the municipality had lost any money, that the municipal accounts which were being submitted to the Comptroller were never found fault with and that the magistrate yet found that now the accused had embezzled Rs 5-1-3

It must be submitted that the accused was a clerk of the Vice Presidents office that for sometime prior to August 1907 the Vice Presidents office was in charge of the ~~Vice~~ President,

that

That when mr Sreekumthayya Deputy Amildar of Sringeri was appointed as Vice President in August 1907. he merely took charge of the records of that office from the accused and that there is nothing to show that the Vice President took charge of the municipal amanath money which remained out of the Treasury it is true that the Vice President deposed before the magistrate that the municipal accounts were all right and that they were not found fault with by the Comptroller But what were those accounts? Those accounts merely showed the collections credited to the municipality They did not show that a portion of the collections was remitted to the Treasury and held there, and that a portion remained out-

out of the Treasury Though credited
in the municipal accounts The
municipal accounts are all right
as all collections are credited and
the Comptroller could not therefore
find fault with the accounts
The Vice President did not depose
with respect to the Sum of Rs
360-1-1 that neither the municipality
nor the Treasury lost any money
the only deposed with respect to
a Sum of Rs 24-11-11 which was
not a part of Rs 360-1-1,- but
altogether a different Sum which
was not the Subject of the charge
that neither the municipality nor
the Treasury lost anything and
that only a private party lost it

(3) At the end of para 22 of
his judgment the learned Sessions
Judge observes that it is quite

impossible

impossible to believe that I was really unaware of the actual dual system of amanuth and Treasury accounts

The learned judge erroneously believes that the accounts Exhibits G to G4 are the accounts that were submitted to the Comptroller These are the statements that were caused to be prepared in connection with the case by a somewhat laborious comparison of the Jaghir Treasury accounts with the municipal accounts These accounts G to G4 embody the result of the audit of the Jaghir Treasury and the municipal accounts The learned judge mistaking these statements for the accounts that were submitted to the Comptroller could not help assuming that I was aware of the existence of a dual

system

system of accounts for the municipal funds

(4) Again in para 28 of his judgment the learned judge finds ~~fault~~ fault with the magistrate for asserting though, Mr Shama Row had deposed before him that he signed the amanath book in token of having handed over charge, that I was unaware of a separate amanath balance.

Mr Shama Row has not deposed positively that I also signed the book in token of having received charge He does not state specifically that he saw I handed over to me the amanath amount or even the amanath book stated to have been maintained On the other hand he has deposed that on the day of his handing over charge to me, he and I signed only

only the mutt Treasury Cash book
She has however deposed " I have
Signed the amount Cash book
in lieu of having handed over
charge The book was in the -
possession of the Clerk ie the accused.
Mr Krishnaswamy also would have
Signed this book " Office copies of
my letters which had been -
addressed to Mr Shama Row in
the course of examination of the
accounts before instituting -
criminal Proceedings against
the municipal Clerk, together
with three copies of letters received
in reply thereto from that gentleman
which are herewith submitted and
which have already been referred
to will throw much light not
only on the point of handing over
charge of the amount amount-,
but-

but also on the manner in which he conducted the transactions relating to the amount municipal funds, the extent to which he realized his responsibilities as the Vice President of the municipality and paying Treasury officer and the extent to which the accused, municipal Clerk had been entrusted with the custody of the municipal amount money and the accounts relating thereto It is much to be regretted that the prosecution unaccountably failed not only to produce those letters before the magistrate but also to examine this important witness more fully than was actually done It may well be doubted that my predecessor (Mr Sreekantha Sastri) was ever sufficiently informed of the manner

in

in which the municipal amanuensis
money was being dealt with
In the course of examination of
the Jaghir Treasury and the mu-
nicipal accounts for some years,
I have found that sometimes con-
siderably large amounts re-
mained in amanuensis The Vice
President (Mr R Shama Row) does
not appear to have ever submitted
to the President separate accounts
relating to this amount as he should
have done, if as he has deposed -
before the magistrate an amanuensis
book had been maintained
How else has the President to know
what is being done with the
municipal amanuensis amount by
the Vice President?

Regarding the point above
referred to in para 28 of his
Judgment

judgment by the learned Sessions
judge I have only to submit
that as a matter of fact the
existence of the municipal amanath
amount was not brought to
my notice by Mr Shamarao and
the peculiar mode of dealing with
the municipal funds could not
be presumed to have been adopted
as a matter of course The -
magistrate therefore was not wrong
in asserting that I was unaware
of the municipal amanath balance
(5) In para 25 of his judgment
the learned Sessions judge observes
that Shamavudhan has deposed
before the magistrate that when
he was Nagadi Gumasta for 2½
years the key of the current box
was with himself and the key
of the box for more amounts
with the Amildar.

I beg to submit that Shamavadam did not depose that the key of the box containing municipal amanath funds was with himself, and that the current box referred to by him in his deposition was the box containing gaghes funds & the box which he as Shroff had charge of Shamavadam has explicitly deposed before the magistrate that the box containing Hazare or amanath municipal funds was not in his charge it may not be out of place to submit here that the Successor of the said Shamavadam has deposed before the magistrate that he did not receive charge of that box from Shamavadam, but received charge only of the amount shown in Treasury C accounts

(6) In para 29 of his judgment the learned judge observes that the complaint as lodged was grossly unfair considering the memo made by me apportioning the responsibility between Puttappayya accused and Shamavedhanu in respect of Rs 360-1-1

It is sufficient here to invite your kind attention to para IV (1) of this report wherein the nature of the memo referred to by the learned judge has been explained

(7) In para 33 of his judgment the learned judge observes that the evidence throws gravest suspicion on Mr Seetharamayya Deputy-Amildar and Vice President if not of actual embezzlement at least of culpable negligence

This observation of the learned judge regarding the Conduct of

Your

mr Sree Kumthayya is, in my humble opinion, too severe There is no doubt however that he was grossly negligent If he had only taken pains to examine the Treasury accounts and ascertain what exactly was the amount held there to the credit of the municipality before issuing the cheque as - vice President of the municipality not only could he have prevented the over payment from the Treasury but could also have been able to convince fully the learned judge that it was the municipal money that was embezzled

I shall not attempt at all to submit that Shamaradhani did not deserve the remarks of the learned judge but the evidence that was available it was not possible

possible to establish a case against him as it was possible in the case of Puttappayya municipal Clerk and it was only for the reason that no complaint was lodged against Shamavadhani

(8) In the concluding para of his judgment the learned judge observes that though in all else the evidence is a conflicting mass of confusion it leaves one point clearly demonstrated and that is the urgent necessity for a searching audit of the Jaghir Treasury and municipal accounts for the past decade

I beg to submit that before lodging the complaint an audit of those accounts since 1903-904 was made it having appeared that the previous accounts has been audited

audited in 1902-03, they were not re audited It was as a result of the audit of the Jagir Treasury and the municipal accounts for several years that the embezzlement came to light and the complaint was lodged.

The last observation of the learned judge is, it is respectfully submitted, significant with the disadvantage of having had to decide the case as an appellate authority, without an opportunity to personally examine all the witnesses in the case, with the disadvantage of having been obliged to study a mass of vernacular accounts prepared in a somewhat curious fashion and with the prosecution not having the opportunity in the appellate

appellate Court to State its case properly, it must indeed have been hard for the learned judge to comprehend accurately the facts of this some-what complicated case

XVI I have the honor to request that you will be so good as to permit me to submit, in concluding this rather unavoidably long report, that the original Court, which had not all the above disadvantages in deciding the case, failed however to be convinced that there was sufficient evidence to show that the accused Puttappayya was alone legally responsible to account for the Sum of Rs 354-15-10 also in respect of which the learned magistrate gave the accused benefit of doubt

9

34

XVII I have the honor to request that you will be so good as to pardon me for the delay in the submission of this report which was largely due to the copies of the judgments which had been applied for soon after the termination of the Proceedings in the appellate court having been received only last month

I have the honor to be
Sir,
your most obedient Servant

B C Krishnaswami
President
Srungeri municipality

SK

List of papers connected with the case of embezzlement in the Sringeri Math Capacity -

1 Copy of the memo dated the 28th March 1908 by the Administrator (Assistant Commissioner) Sringeri Jagirs

2 Office Copy of the letter dated the 7th April 1908 addressed to Mr. R Shama-Rao ex Deputy Amildar of Sringeri, from Mr. B C Krishnasastri Assistant Commissioner Sringeri Jagirs

3 Copy of the letter dated the 25th April 1908 received from Mr R ShamaRao in reply to the above letter

4 Office Copy of the letter dated the 26th April 1908 addressed to Mr R Shama-Rao ex Deputy Amildar of Sringeri from Mr B C Krishnasastri - Assistant Commissioner Sringeri Jagirs

FAP

5 Copy of the letter dated the 28th April 1908 received in reply to the above letter from Mr R Shama Rao

6 Copy of the judgment dated the 30th November 1908 passed in the court of the Assistant Commissioner and 1st class Magistrate Kadur Division in the case

7 Copy of the judgment dated the 7th January 1909 passed by the Sessions judge in the court of the Sessions judge, Shimoga Division on the appeal by the accused

Sringeri
20 6 09

SK

D. C. Krishna murthy
President
Sringeri Municipality

(Encl-1)

ఎం

మునసిపల్ లెక్క (రంట్రీ పలకవరకు) మళ్లీ నగరి లెక్క శిష్టవల్లు స్వీకారము 1907 నెలలవరి నవంబరులోకుండి 1నెల 0 రూపాయి రూపాయి 360-1-1

ఆ దస్తీ కాగితం వద్ద నిరర్థకమనది మరుస్తియం నిన్న పలకల్లు ట్రీ పాటి లెక్క కి పంపు ఆగదీశంపు ఆనది యం లోపు దిరువబాటు మున్సీపాలిటీ తీసి వేయించి దిరువది

1906 June 30 రల్లు 174-5-3
August 31 92-8-3
September 30 206-10-9
473-8-3

కాగితం వద్ద నిరర్థం బండి పాటు పెట్టి దిరువంది మున్సిపల్ లెక్కలో లెక్క రల్లు కట్టిన నవరు ఇరవది ఒలవ తేదీలో

31-10-06 రల్లు 223-8-6
3-11-06 - 20-0-0
— do — 12-0-0
— do — 16-8-0
6-11-06 92-10-0
7-12-06 52-8-0

27-0-0
20-0-0
4-8-0
1-0-0
52-8-0

Total 417-2-6

మిగిలిన దంతా కాగితం వద్ద నిరర్థం ఆనది యం
లోపు దిరువబాటు కి పంపు బలము 473-8-3 రూ

ಈ ಪ್ರಸ್ತಾವನೆಯ ಬಗ್ಗೆ ಸಮಗ್ರ ಮಾಹಿತಿಯನ್ನು ಸಲ್ಲಿಸಲು ತಾವು ಸೂಚಿಸಿರುವಂತೆ ಮಾಹಿತಿಯನ್ನು ಸಲ್ಲಿಸಲಾಗಿದೆ. ಅದರಂತೆ 417-2-6 ಎಕರೆ ಗುಂಟೆ ಪೈಕಿ 56-5-9 ಅನ್ನು ಹೊರತುಪಡಿಸಿ ಉಳಿದ 360-1-1 ಎಕರೆ ಗುಂಟೆ ಜಮೀನಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಮಾಹಿತಿಯನ್ನು ಸಲ್ಲಿಸಲಾಗಿದೆ. ಆದರೆ ಸರ್ಕಾರದ ಆದೇಶದಲ್ಲಿ ಉಲ್ಲೇಖಿಸಿರುವ 56-5-9 ಎಕರೆ ಗುಂಟೆ ಜಮೀನಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಮಾಹಿತಿಯನ್ನು ಸಲ್ಲಿಸಿರುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಸರ್ಕಾರದ ಆದೇಶದಲ್ಲಿ ಉಲ್ಲೇಖಿಸಿರುವ 56-5-9 ಎಕರೆ ಗುಂಟೆ ಜಮೀನಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಮಾಹಿತಿಯನ್ನು ಸಲ್ಲಿಸಲು ಕೋರಿದೆ.

28 3 08

(Sd)

B C Krishna Sastri

Administrators

Previous accounts should be checked In the meantime the officials concerned to be called upon to explain for this very serious irregularity The Shirastedar will please check the accounts and let me know the result without any delay

28 3 08

(Sd)

B C Krishna Sastri

Administrators

Copy

Bangere
20 6 09

B C Krishnashastri

dent-

SA

ಸೇವೆಯಲ್ಲಿ

ಶ್ರೀ ಎಂ. ಎಸ್. ಕೃಷ್ಣಮೂರ್ತಿ ಅವರಿಗೆ

ಸಹಾಯಕ ಆಯುಕ್ತರು

ಬೆಂಗಳೂರು ಜಿಲ್ಲೆ

ಮಾನ್ಯರೇ,

ಸಾರ್ವಜನಿಕ ಹಿತಾಸಕ್ತಿಯ ಮೇರೆಗೆ ಈ ಕೆಳಕಂಡ ವಿಷಯಗಳ ಕುರಿತು ತಮ್ಮ ಗಮನಕ್ಕೆ ತರಲಾಗಿದೆ. ಕೃಪೆಯಿಟ್ಟು ಇವುಗಳ ಬಗ್ಗೆ ಸೂಕ್ತ ಕ್ರಮ ಕೈಗೊಳ್ಳಲು ಕೋರಿದೆ.

ಬೆಂಗಳೂರು ನಗರ ಜಿಲ್ಲೆಯ ಹೆಬ್ಬಾಳ ಹೋಬಳಿಯ ಕೆಂಪಾಪುರ ಗ್ರಾಮದ ಸರ್ವೆ ನಂಬರ್ 47/2 ರಲ್ಲಿ ಒಟ್ಟು 3 ಎಕರೆ 20 ಗುಂಟೆ ಸರ್ಕಾರಿ ಗೋಮಾಳ ಜಮೀನು ಇದೆ. ಈ ಜಮೀನಿನ ಸುತ್ತಮುತ್ತ ಕಳೆದ ಕೆಲವು ವರ್ಷಗಳಲ್ಲಿ ಅನಧಿಕೃತ ಕಟ್ಟಡಗಳು ತಲೆ ಎತ್ತಿವೆ. ಸುಮಾರು 40 ಕ್ಕೂ ಹೆಚ್ಚು ಮನೆಗಳು ಈ ಜಮೀನಿನ ಒತ್ತುವರಿ ಪ್ರದೇಶದಲ್ಲಿ ನಿರ್ಮಾಣವಾಗಿವೆ. ಇವುಗಳಲ್ಲಿ ಬಹುತೇಕ ಮನೆಗಳಿಗೆ ವಿದ್ಯುತ್ ಸಂಪರ್ಕ ಮತ್ತು ಕುಡಿಯುವ ನೀರಿನ ಸಂಪರ್ಕವನ್ನೂ ಕಲ್ಪಿಸಲಾಗಿದೆ.

ಈ ಜಮೀನಿನ ಪಕ್ಕದಲ್ಲಿ ಶಾಲೆಯೊಂದಿದ್ದು, ಅಲ್ಲಿ ಸುಮಾರು 250 ವಿದ್ಯಾರ್ಥಿಗಳು ವ್ಯಾಸಂಗ ಮಾಡುತ್ತಿದ್ದಾರೆ. ಶಾಲೆಯ ಆಟದ ಮೈದಾನವೂ ಸಹ ಒತ್ತುವರಿಯಾಗಿರುವುದರಿಂದ ಮಕ್ಕಳಿಗೆ ಆಟವಾಡಲು ಸ್ಥಳಾವಕಾಶವಿಲ್ಲದಂತಾಗಿದೆ. ಶಾಲಾ ಆಡಳಿತ ಮಂಡಳಿಯವರು ಈ ಬಗ್ಗೆ ಹಲವು ಬಾರಿ ಮೌಖಿಕವಾಗಿ ಮನವಿ ಸಲ್ಲಿಸಿದ್ದಾರೆ.

ಸಾರ್ವಜನಿಕರ ಹಿತದೃಷ್ಟಿಯಿಂದ ಈ ಅನಧಿಕೃತ ಒತ್ತುವರಿಯನ್ನು ತೆರವುಗೊಳಿಸಿ, ಸರ್ಕಾರಿ ಜಮೀನನ್ನು ರಕ್ಷಿಸಲು ಕೋರಿದೆ.

ವಂದನೆಗಳೊಂದಿಗೆ,

ಆರ್. ಕೆ. ಸುಬ್ರಹ್ಮಣ್ಯ

ಗೌರವ ಕಾರ್ಯದರ್ಶಿ

ಹೆಬ್ಬಾಳ ಹೋಬಳಿ ಸಾರ್ವಜನಿಕ ಹಿತರಕ್ಷಣಾ ವೇದಿಕೆ

೭-೫-೨೦೨೨

Dear Sir,

I am writing to you regarding the recent incident that occurred in our neighborhood park. As a concerned resident, I believe it is important to bring this matter to your attention and seek your assistance in addressing the issue.

On the evening of March 15th, a group of individuals gathered in the park and engaged in disruptive behavior. They were playing loud music, littering the area with trash, and damaging some of the park's facilities. This behavior not only disturbed the peace and tranquility of the park but also posed a potential safety hazard for children and families who frequent the park.

I have spoken to several neighbors who have also expressed their concerns about this incident. We are worried that if such behavior is not addressed promptly, it may escalate and become a regular occurrence, making the park unsafe and unpleasant for everyone.

We kindly request your office to take appropriate measures to prevent such incidents in the future. This could include increasing police patrols in the area, installing surveillance cameras, or implementing stricter penalties for those found guilty of vandalism or disturbing the peace.

Thank you for your attention to this matter. We look forward to your prompt response and action.

Yours sincerely,

M.C Krishnamurthy.

(ಪ್ರಾರ್ಥನೆ)

ಪ್ರಾರ್ಥನೆ ಮಾಡಿದ ನಂತರ ಸಭೆಯ ಕಾರ್ಯಕ್ರಮಗಳನ್ನು ಪ್ರಾರಂಭಿಸಲಾಯಿತು.

ಸಭೆಯ ಅಧ್ಯಕ್ಷರಾದ ಶ್ರೀ ಎಂ. ಎಸ್. ಪಾಟೀಲರು ಸಭೆಯ ಉದ್ದೇಶಗಳನ್ನು ಕುರಿತು ಮಾತನಾಡಿದರು. ಸಭೆಯಲ್ಲಿ ಹಾಜರಿದ್ದ ಸದಸ್ಯರೆಲ್ಲರೂ ಅವರ ಮಾತುಗಳನ್ನು ಶ್ರದ್ಧೆಯಿಂದ ಆಲಿಸಿದರು.

ಸಭೆಯ ಕಾರ್ಯದರ್ಶಿಗಳಾದ ಶ್ರೀಮತಿ ಸುಮಿತ್ರಾ ಕುಲಕರ್ಣಿಯವರು ಕಳೆದ ಸಭೆಯ ನಡವಳಿಕೆಗಳನ್ನು ಓದಿ ಹೇಳಿದರು. ಅವುಗಳನ್ನು ಸಭೆಯು ಒಪ್ಪಿಕೊಂಡಿತು.

ಸಭೆಯ ಮುಂದೆ ಬಂದ ವಿಷಯಗಳನ್ನು ಕುರಿತು ಸದಸ್ಯರು ಚರ್ಚೆ ನಡೆಸಿದರು. ಕೆಲವು ಸದಸ್ಯರು ತಮ್ಮ ಅಭಿಪ್ರಾಯಗಳನ್ನು ಮಂಡಿಸಿದರು. ಅಧ್ಯಕ್ಷರು ಸಭೆಯ ಅಭಿಪ್ರಾಯವನ್ನು ಕ್ರೋಡೀಕರಿಸಿ ಹೇಳಿದರು.

ಸಭೆಯ ಮುಂದೆ ಬಂದ ಇತರ ವಿಷಯಗಳನ್ನು ಕುರಿತು ಚರ್ಚೆ ನಡೆಸಲಾಯಿತು. ಸಭೆಯ ಅಧ್ಯಕ್ಷರು ಸಭೆಯ ಅಭಿಪ್ರಾಯವನ್ನು ಕ್ರೋಡೀಕರಿಸಿ ಹೇಳಿದರು.

ಸಭೆಯ ಅಧ್ಯಕ್ಷರು ಸಭೆಯ ಕಾರ್ಯಕ್ರಮಗಳು ಮುಗಿದಿರುವುದಾಗಿ ಘೋಷಿಸಿದರು. ಸಭೆಯು ಮುಕ್ತಾಯವಾಯಿತು.

ಸಭೆಯ ಕಾರ್ಯದರ್ಶಿ

ಸಭೆಯ ಅಧ್ಯಕ್ಷರು

ದಿನಾಂಕ : ೧೮-೦೪-೨೦೨೩

"True Copy"

B.C. Krishnamurthy
President
Sringeri municipality
20-6-05

ಅಲ್ಲಿ ಅವರು ಮಾತನಾಡಿದ್ದು ಕೇಳಿಸಿತು.

"ಅಪ್ಪಾ, ಅಮ್ಮ ಹೇಳಿದ್ದು ಸರಿಯಾಗಿದೆ. ಅವಳು ಹೇಳಿದಂತೆ ಕೇಳಿ ಅಲ್ಲಿಗೆ ಹೋಗಿ ಬಿಡಿ. ಅಲ್ಲಿ ಅವಳ ಅಣ್ಣ ಇದ್ದಾನೆ. ಅವನು ಅವಳನ್ನು ಚೆನ್ನಾಗಿ ನೋಡಿಕೊಳ್ಳುತ್ತಾನೆ. ಅವಳಿಗೆ ಅಲ್ಲಿ ಯಾವ ತೊಂದರೆಯೂ ಆಗುವುದಿಲ್ಲ. ಅವಳು ಅಲ್ಲಿಗೆ ಹೋಗಿ ಬಂದರೆ ಅವಳ ಮನಸ್ಸಿಗೂ ಸಮಾಧಾನವಾಗುತ್ತದೆ. ಅವಳು ಅಲ್ಲಿಗೆ ಹೋಗಿ ಬರಲಿ" ಎಂದು ಹೇಳಿದ.

ಅಮ್ಮ ಮಾತನಾಡಿದ್ದು ಕೇಳಿಸಿತು.

"ಅಲ್ಲಿ ಅವಳ ಅಣ್ಣ ಇದ್ದಾನೆ. ಅವಳ ಅಣ್ಣ

True Copy

R. Kuthumala
President
Sangeet Municipality
20 6 09

(Exhibit V)

In the Court of the Assistant Commissioner and 1st class Magistrate

Kadiri Sub Division

Dated Chittoor this Monday the 30th day of November 1908

Present: B Venkoba Rao Esquire B A

First class Magistrate.

Criminal case No 9 of 1908-09

Complainant		Accused
Ivr Srikantia		Puttappayya -
Vice President of	vs	formerly —
the Srungeri		Municipal Gumasta
Municipality		of Srungeri

-

Judgment

The complaint is that on 31-10-07 at Srungeri, the accused got a cheque signed by the Vice President for Rs 1645-8as-2ps and drew the amount from the

the Gutti Treasury, knowing that the municipal money held in the Gutti Treasury was only Rs 1285-7-1 and that the accused then in this way committed criminal breach of trust with regard to 360-1-1 and prepared a false cheque and thereby committed offences punishable under Secs 409 and 167 I P C

2 The following witnesses were examined for the prosecution.—

(1) Mr Srikantia (2) Mr R. Shama Rao (3) Pandurangappa (4) Shamanadham (5) Ramachandrayya (6) Ganesa Jois.

Narasabayya was examined as a court witness.

The following exhibits were filed:—

A cheque No 10 d 31-10-07 issued by the Vice President on the Shimoga Jahagir Treasury for Rs 1645-8-2

B Entry in municipal cash book against 30-6-03 for Rs 4698-10-0.

B a Municipal cash book from February 1902 to October 1905

B a, Entry in cash book against 28-2-02 for Rs 2 4-11-11

B a 2

B b_2 Entry in Municipal cash book against 20-6-02 for Rs-
-24-11-11

C Entry in Municipal Cash book against 25-10-07
for Rs 1645-8-2

C c Municipal cash book from November
05 to August 1908

C C_1 Entry in Municipal cash book against 31-10-06 for Rs 223 8 0

C C_2 —— Do —— against 3-11-06 for Rs 20-00

C C_3 —— Do —— against 3-11-06 for Rs 12-0-0

C C_4 —— Do —— Do —— Rs 16-8-0

C C_5 —— Do —— against 6-11-06 for Rs 92-10-0

C C_6 —— Do —— Do —— 7-12-06 aggregating to 52-0-0

C C_7 —— Do —— against $\frac{31-12-06}{3-1-07}$ for Rs 175-15-9

C C_8 —— Do —— against 3-1-07 for Rs 44-0-0

C C_9 —— Do —— against 30-4-06 for Rs 192-0-0

C C_{10} —— Do —— against 27-5-07 for Rs 14-1-0

C C_{11} —— Do —— $\frac{31-5-07}{6-6-07}$ for Rs 227-5-2

D Entry in Municipal cash book against 18 6 07 for Rs 57-4-4

Ea —— Do —— 8-7-07 for Rs 12-11 0

H —Do— in (Cash 15 6) —— 30-10-04 of Rs 4747 14-

G Statement showing receipts into and repayments
from the Jahazpur Treasury on account of
Municipal Funds for 03-04

G1 —— Do —— Do —— 04-05

G2 —— Do —— Do —— for 05-06

G3

Q3 Statement showing receipts into and repayments from the Jahagir Treasury on account of Municipal Funds for 06-07

Q 4 ——— Do ——— Do from 1-7-07 to 31-10-07

Q 5 Memo showing particulars of balances available at the Jahagir Treasury at credit of the Municipality

H Memo No 19 d 26-8-08 from the President to the Vice President, Srungari Municipality authorizing the laying of complaint against the accused

J Entry in the Treasury Nagade book of the Jahagir Treasury under date 20-1-07 relating to the handing over of Treasury charge to Mr B C Krishna Sastri Assistant Commissioner by Mr Shama Rao, Deputy Amildar

J1 Entry in — Do — d 25-12-06 by Shamasadhanu as Nagade Gumasta

J2 ——— Do ——— 11-8-06 for Rs 1000/- having credited to Deposit by Municipality

K(1) Municipal Rough Book for 03-04

K K1 Entry against 10-5-04 for Rs 63-7-4 acknowledged by the Nagade Gumasta

K(2) Municipal Rough Book for 04-05

K K(2) Entry against 30-10-04 / 2-11-04 for Rs 33-11-3 remitted by the Manager and acknowledged to by the accused

K 3 Municipal Rough Book for 1905-06

K K3 Entry in — Do — against 20-6-06 for Rs 174-5-8 — acknowledged

acknowledged by the accused

Ka k_3 Entry against 30-4-06 acknowledged on 25-06 by accused

K_a k_3 - - - —— 26-10-05 for 126-1-4 acknowledged by accused

K_c k_3 ——. —— 30-11-05 for 112-3-4 —— Do ——

K_d, k_3 —— " —— 22-12-05 for 87-6-8 —— Do ——

K_e k_3 —— " —— 15-7-05 for 211-5-2 —— Do ——

K_f k_3 —— " —— 31-8-05 for 156-9-8 —— Do ——

K_g k_3 —— " —— 12-6-06 for 223-1-9 -Do — of Nagode Gumasta

K_h k_3 —— " —— 31-5-06 for Rs 292-11-9 by accused

K_j k_3 —— " —— 21-5-06 for 160-9-6 acknowledged by accused of Nagode Gumasta

K_k k_3 —— " —— 19-2-06 for 62-12-10 by Nagode Gumasta and accused

K_l k_3 —— " —— 22-1-06 for 76-1-4 —— Do ——

K_m k_3 —— " —— 22-6-06 for 285-15-6 — Do — and accused

K_4 Municipal Tax 5256 book for 1906-07

k k_4 Entry in -Do —— against 31-8-06 / 4-9-06 for Rs 92-8-8 acknowledged by the accused

k_a k_4 —— Do —— 30-9-06 / 4-10-06 for 206-10-9 acknowledged by Nagode Gumasta

k_b k_4 —— Do —— 16-7-06 for 87-13-0 — Do — of accused

K_c k_4 —— Do —— 8-1-07 for 175-15-9 — by accused

K_d, k_4 —— Do —— 8-5-07 for 106-2-8 — Do ——

K_e, k_4 —— Do —— 30-6-07 for 724-10-8 by Nagode Gumasta

K_g k_4 —— Do — 6-6-07 for 227-5-2 & 14-1-0 by accused

L Jahagirs Treasury cash book for 1904-05 —

L_1 Entry by undated Shamanadham from 2nd December 1904

Qu Entry in accused Puttappa's diary on page 90

N.

N Register showing amounts of municipal collections
given over to Jabalpur Treasury for deposit
O Notes on deposit accounts receipts and repayments
from the Jabalpur Treasury on account of
Municipality
P – Do – for 1906-07
Q charge falls by accused.
X, Municipal Sanyashis (Rs 53 8 0 and Rs) accounts
from 1903-04, 04-05, 05-06 and 1907-08
X2 Roz Kharch book of Srungeru Town Municipality
for 1907-08

3 The accused was on 4-11-08 charged
as follows.

That you on or about the 31st day
of October 1907 at Srungeru being entrusted
with funds of the Municipality of Srungeru
in your capacity of a public servant viz
Municipal Gumasta, committed criminal
breach of trust with regard to said funds
to the extent of Rs 360-1-1 and thereby
committed an offence punishable
under Sec 409 of the Penal Code
and within my cognizance.

The foregoing charge was altered as
follows on 24-11-08

That—

That you the said Puttappayya on or about the 31st day of October 1907 at Sirsi committed criminal breach of trust with regard to Rs 5-1-3 having drawn the said amount as if due, from the Sirsi Treasury, while as a matter of fact the said amount was with yourself, the said 5-1-3 being part of the funds of the Sirsi Municipality noted hereunder and entrusted to you in your capacity of a public servant viz Municipal Cymabla, the details being as follows. —

Rs 106-2-3 and R 227-5-2 were received by you on 8/5/07 and 6-6-07 respectively — and you accounted for only 100-2-0, 218-4-2, 8-0-0 and 2-0-0 in May 07 on 6-6-07, on 18-6-07 and on 8-7-07 respectively the amount unaccounted for being 5-1-3, and that you thereby committed an offence punishable under Sec 409 of the Indian Penal code and within my cognizance.

4. The accused pleaded not guilty

5th The accused said "I am not guilty I am the judicial munshi of the Jahagir office

Along

Along with this office I held the office of Municipal Vice Presidents clerk upto 18th December 1907. On 30th October 1907, the Jahgir Treasury had all the balance in the Municipal cash book On the 31st October 07 they wanted a voucher for the Jahgir Treasury they asked me to write a cheque and I wrote it From that time, the Municipal amount has been kept separately. On 13th December 1907 as I had to accompany the Assistant Commissioner on tour as per his orders, I handed over charge to Ganesh Jas of the cash book Municipal balance and current papers. Recently about the 22nd or 24th March 1908 the Assistant Commissioner sent for me and asked me what the matter was with regard to an excess payment from the Mulk Treasury to the Municipality about which he had heard. I said that there was no reason for excess payment and that if the accounts were given to me, I would prepare an explanation I was not allowed to examine the accounts.

was told that Nagade gunasla Shamanna-
dhane was examining the accounts Then
I learnt that the cash book of the Circle
Treasury along with the receipt book and
deposit book were missing In April
last I was suspended It had not been
ordered to whom I should hand over old
municipal registers On enquiry I learnt
that Master Narasayya was asked
by the Deputy Amildar to break open
the box and that after desired records
were taken out, the box was tied up by ropes
and sealed I have not committed —
misappropriation or criminal breach of
trust or any other offence according
to this complaint The amanath money
was not with me On the 30th October
a certificate was made that money
was in the Treasury (Exh C) I gave
cheque on the 31st October 07" After
the 1st charge was read the accused
said "I am not guilty I wish to
cross examine the Sheristadar (i.e Deputy
Amildar) and Shamanadhane I shall
produce a list of witnesses". After

the

the altered charge was framed and explained, the accused said "I am not guilty my former defence is even now my defence I have no new witnesses"

6. The accused cited no witnesses in his favour He Cross examined Shanavadhanu and his Sirkantha as desired by him — Mr J Rama Rao appeared for him — He also filed the following exhibits. —

Exh I memo dated 23-3-08 by the administrator on the examination of municipal (Cash and comptroller's) accounts.

" II Extract of 'Krom' Register of letters received by the Deputy Commissioner's Office from the Agent for 1906-07.

" III memo by the administrator to the Deputy Amildar

" III (a) Passage relating to the missing of certain C and Deposit Registers and receipts books

" III (b) Passage relating to the comparison of certain C and Deposit registers and

and receipt books

7 Mr R Shama Rao was Deputy Auditor and Vice President of the Srungeri Municipality for about four years At that time Mr Srikantaiah was the agent of the mutt — and the President of the Srungeri Municipality In January 1907 Mr B C Krishnaiah became Assistant Commissioner and administrator of the Srungeri Jahgir He then combined in himself the functions of both the President — and the Vice President of the Srungeri Municipality In August 07 Mr Srikantia the complainant in the present case — who is the Deputy Auditor of Srungeri, became the Vice President of the Srungeri Municipality

8 Puttappayya the accused was the permanent municipal gumasta for seven or eight years He was succeeded by Ganesh Jois in December 07 and suspended in April 08 on account of the present case

9 Puttappayya used to prepare all the municipal monthly accounts He maintained the municipal cash book (Exhs CC and C) Extracts from the municipal ca—

cash book of every month to the comptroller. The cash book therefore had to be correct and is correct.

10 The funds of the municipality were at first kept entirely in the Hull Treasury, but Srikanta Sastri the agent of the Hull had reason to consider that the Hull Treasury was taking too much responsibility upon itself, by holding in trust the funds of the municipality. In order to avoid a run by the municipality on the Hull Treasury when the balances in the latter were at a low ebb, Mr Srikanta Sastri ordered once or twice, that gradually municipal balances should be withdrawn from the Hull Treasury and kept separately in the Treasury chamber in a box. Mr Shama Rao the vice president followed these instructions, and arranged for a new municipal cash chest in the Treasury. At the time this cash chest was established, a separate book was also opened to note all the transactions in this cash chest. Municipal collections

used

used to be credited to the cash chest or the Treasury according to circumstances. The latter course was evidently adopted, when the money was not thought to be required for immediate use.

11 When Mr Shama Rao handed over charge to Mr Krishna Sastri in January 1907, he handed over charge of the amount only in the Treasury proper. Mr Shama Rao says that with regard to other matters, Mr Krishna Sastri trusted the clerks concerned and took charge.

12 Mr Krishna Sastri appears to have been unaware that the Municipality of Srungeri was pursuing, with regard to the banking of its funds, a course different from that of the other municipalities in the State. He appears to have assumed, naturally enough, that all the monetary transactions of the Municipality were being conducted at the Taluk i e Huli Treasury. Herein was an excellent opportunity for the perpetration of fraud by dishonest Subordinates.

13 The Cutch Treasury was not compiling monthly, plus and minus memoranda with regard to Municipal Funds in its custody therefore the amount of Municipal money in the Cutch Treasury on any given date could only be ascertained by a laborious process of calculation extending over long periods The very labour involved in this process was a circumstance that facilitated the perpetration of fraud either after or before the misappropriation which will presently be explained the accounts the receipt files and the deposit-register of the Treasury for 1905-06 were done away with, I say done away with advisedly, because there was an evident motive for doing away with these accounts the Municipal cash book used to show upto October 1905 in a footnote every month separately the amount in the Treasury and the amount in separate custody Such footnotes were discontinued after October 1905 It has been suggested

by

by the prosecution that the discontinuance of these footnotes marks the first entertainment of a fraudulent intention on the part of the accused. This suggestion is not entitled to much weight, because the establishment of a municipal cash chest and the existence of a separate account connected with it, may have been the real cause for the discontinuance of the footnotes, and in October 1905 it may not have been possible to foresee the complete change of personnel in January 1907 with regard to the President Vice President and Managing Director which change of personnel, as already explained, must have furnished a strong temptation to commit fraud. Now whatever may have been the cause for the discontinuance of the footnotes, the discontinuance itself is an undisputed fact. This being so, if the C accounts and the deposit-register of the Treasury for 05-06 could be conveniently mislaid or lost, and if the book connected with the municipal

cash

cash chest could also be similarly lost, it would be difficult if not impossible to work out the footnotes from after October 1905 As a matter of fact, in this case the working out of what ought to have been the footnotes has been a task only of difficulty and not of impossibility - Thanks to the copies of the C accounts preserved in the Agents office the extent of this difficulty that has been overcome can be eliminated by a perusal of Exhibit X and Y series which have been admitted under Sec 65 (9) of the Evidence Act, and also by a consideration of the following circumstances. In April 07 Rao Krishna-sastri issued a memo that Municipal funds should be kept separate from Jaheer funds Ramachandrayya the new Naigade gumasta who succeeded Shamana-dham in December 06 was apparently unable until the last days of October 07 to arrive at the amount of Municipal money held in the Taluk Treasury. I say 'unable', because the delay I think, must be attributed to inability In —

October

October 07 there appears to have been some pressure from somewhere to separate early the municipal funds from the mutt funds. Puttappayya having been municipal cashier for nearly 8 — years, should have known all about the existence of a municipal cash chest, and therefore, without an examination of the accounts connected with the municipal cash chest, he ought not to have concluded that the balance shown in the municipal cash book was all in the mutt treasury. Yet, he seems to have prevailed upon Nagesha cashier Ramachandraya to believe that the balance shown in the municipal cash book, should as a matter of course be all in the mutt treasury. The ignorance of the existence of a municipal cash chest, and the inability to work out from the treasury accounts the amount of municipal money held in the mutt treasury, apparently coupled with some pressure from somewhere to expedite the matter, appear to have so stifled

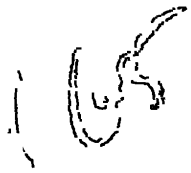
the

the doubts of Ramachandrayya, that he agreed to consider that the balance shown in the municipal cash book must all be in the Kutti Treasury. In fairness to Ramachandrayya, it must be stated here that he evidently relied upon two circumstances in acting as he did, namely - that the municipal cash book was unimpeachably correct, being every month checked by the comptroller and that the amount drawn from the Kutti Treasury on 31-10-07 was not paid away to any private party, but only transferred to a municipal cash chest, so that even if there was a mistake, the funds would be still there, though in a wrong box. However much the existence of a mistake may be disclaimed, there is always the remote possibility at least of a mistake unless and until all the methods of verification available have been tried and found to lead to the same result. The truth of this almost axiomatic proposition was felt in March 1908, when Sir Krishnaswami, evidently on a clue supplied by some

some one, found that the Treasury accounts had not been examined while paying the amount on 31-10-07 and that thus the Treasury had paid to the Municipality Rs 360-1-1 more than what was due to Pattabhayya had on 31-10-07, as must have been gathered above, got signed by the Vice President Mr Srikantia a cheque for 164 s-8-2 the full balance shown in the Municipal cash book, while of the full balance mentioned, the Treasury held on that day only Rs 1285-7-1. As already narrated by implication in the foregoing paragraph, the 164 Rs-8a-2p was drawn from the Treasury and kept in a separate cash box.

15. The meaning of drawing Rs 360-1-1 more from the Treasury is that a similar amount kept in separate custody has been misappropriated That Pattabhayya the Municipal Cashier must have known this misappropriation is unquestionable, as he knew all the history about a separate Municipal Cash The questions I have now

to



to decide are how far if at all has Puttappayya himself committed misappropriation & what offence if any has he committed?

16 When Mr. Krishnaswami discovered the defalcation in March 1908 he issued a memo to the Vice President requesting him to hold detailed enquiries At the same time he prepared a statement (Exh I) to show that of the 360-1-1, Shamavadhani had to account for 56-5-9 and Puttappayya had to account for 303-11-4 The complaint as lodged by the Vice President in this court is that Puttappayya himself committed criminal breach of trust with regard to all the 360-1-1.

17 The matter requires examination Municipal collections used to be made by Manager Pandurangappa. The Manager would bring the amounts collected periodically to the Municipal Gumasta who would credit the amount either to the Petti Treasury or the Municipal cash chest On three occasions when the Manager brought

brought his collections viz 30-6-06 —
31-8-06 and 30-9-06, Nagade Gunasla
Shanmugadham has initialled the —
Khirdi (remittance book). Mr. Krishna-
-Sastri's statement Exh I is prepared
on the assumption that the initials of
Shanmugadham denote his taking charge
of the money. The present complaint is
based on the assumption that the initials
only denote mere checking of the accounts
18 In support of the former interpretation
of the initials, there are (1) the entries in
the private diary of the accused Ruttappayya
exhibited in this case and (2) the entries in
Kannarese of the syllables 'Gu Sha' in
various parts of the municipal cash books,
the syllables being said to stand for
Gunasla Shanmugadhani

In support of the latter interpretation
of the initials of Shanmugadham, Shanmu-
-gadham's statement has been recorded
in this court.

19. If there was an absolute necessity
to choose between Shanmugadham —

and

and Pattabhayya - for example let us say
in a question of rembursing the amount
misappropriated there can be no question
that Pattabhayya should be chosen as the
guilty man because his undoubted know-
-ledge of municipal history for about
8 years makes it clear that he was
cognizant of the offence, whereas
there is no such presumption in
Shanmavadhanis case - Initials may
mean any thing and Shanmavadhanu
can not be found guilty on the ground
of the initials alone
20 Evidently, it is on some such
consideration as is described in the
previous paragraph, that Pattabhayya
has been accused in this court by
the Vice President of misappropriating
all the 360-1-1.
21 This court, however has to be
guided by different considerations.
As has been well explained by
Chatterje J in Phuman vs Emperor
in the Chief Court of the Punjab
Criminal

(Criminal Revision No 848 of 1907)
it is legal justice and not abstract
justice that the courts have to administer.
In law when Shamarabhani is being tried
he should be given the benefit of a
reasonable doubt that really Puttappayya
alone may be guilty, and when Puttappayya
is being tried, he should be given the
benefit of a reasonable doubt that
really Shamarabhani alone may be guilty,
if it is not possible to determine —
exactly how far each man is guilty, both
will have to be acquitted
22 It appears, at first sight, of course
an anomalous and unpalatable conclusion
that when it is known that criminal
breach of trust has taken place, the
law should be unable to reach the
offender or offenders But really,
when there is doubt, no other conclusion
can be arrived at.
23 In this case Puttappayya alone
is being tried He says "Of the 5 lakhs
5 lakhs 50 thousand I had no amanath
(or separate) money with me" This
statement

statement has to be investigated Shanmugadhanu Nagade Gumasta has installed three of the remittances in the manager's Khirde - these amounts have not been credited to the mull Treasury It is just possible that the Nagade gumasta entries in the Khirde book indicate that a municipal cash chest had been opened and that the cash in the chest was looked after by the Nagade gumasta just like the cash in the mull Treasury, for, the municipal cash chest may in fact have been looked upon as a municipal Treasury, just as there was a mull Treasury. It is only for periodical collections that the Khirde is maintained For a general balance, no certificate could be made in the Khirde - Therefore simply because Shanmugadhanu has initialled only 3 remittances, it does not follow, that he might have received the amounts of only those 3 remittances He may have separately received and acknowledged general balances in the missing book

connected

connected with the cash chest. What Shama-
radhan says with regard to the analogous
case of 1000 Rs credited to the Kutti Treasury
on 17-8-06, will illustrate my meaning. The
ultimate possibility therefore is that
Shamaradhani's initials in the Khurda
of the manager may denote the establish-
ment of a municipal cash chest given
over to the custody of Shamaradhanam, that-
if such a cash chest was established, it
is likely that it contained not a part of
but all the municipal balance that the Kutti
Treasury did not contain and that therefore
Puttappayya's statement that he was
not in charge of the amount
of a municipal cash chest may be strictly
true. Even in that case, however, Puttappay
-ya is to blame for not bringing to the
notice of the Vice President or President
the fact of the existence of a municipal
cash chest. His however would not con-
stitute the offence of which he was accused
in this court by the Vice President
in his complaint.

If Thus then, there being reasonable
doubt

doubt, Puttaswamy cannot be found guilty of the offence of committing criminal breach of trust as stated in the Srikantia's complaint with regard to Rs 360-1-1 25. With regard to a smaller amount Rs 5-7-3 however, Puttaswamy can be found guilty

26. On a careful examination of Exhs X and G series, I arrived at important results Nagoda Gumasta Shama- -vadhani was transferred from the Treasury in December 06 to the Krishna- -Sastru book charge in January 07 the Krishnasastru as already stated was not aware of and did not take charge of the municipal money in separate custody. Let us assume for the sake of argument the case most favourable to the accused and con- -clude that the accused committed no offence with regard to the 'amanath' municipal amount at the end of January 07 This amount at the end of January 07 consisted of 35-4-15-10 previous balance and 46-14-7 credited as collections in

the

the municipal cash book in January, but remitted to the Nuth Treasury in February 07 the total of these two amounts is mentioned in Exh G3 as the amanath amount at the end of January 07 But 45-14-7 is really to be excluded, because it was received from the manager and credited to the Treasury only in the following month Therefore the amanath amount at the end of January 07 was really 354-15-10 Let us assume that this amount was misappropriated not by Puttappayya but by some one else - let us say Shama-nadhan This is the case most favour-able to the accused Even then 5-1-3 has to be accounted for by Puttappayya because the total amount of amanath municipal money misappropriated on 31st October 07 was 360-1-1 ie 5-1-3 more than 354-15-10 None but Puttuppayya has to account for this 5-1-3

27 Excluding in every case the collections of the current month credited to the Nuth Treasury in the following month the amanath amounts continued

stationary

13

stationary for February and March, being at the end of February Rs 441-11-6 − 86-11-8 } Rs 354-15-10 and at the end of March 405-3-0 − 50-3-2 } Rs 354-15-10

There is reason to fear that the amanath amount being stationary for 2 months from January 07 is indicative of the fact that Puttappayya was desirous that Mr Krishnababu's sense of security should not be disturbed In May 1907 Puttappayya who had succeeded Mr Krishnababu's advent carried on all municipal transactions in the mutt Treasury only, began to recur to the "Amanath" method of dealing with amounts. The collections of April 07 ie 106-2-3 were not sent to the mutt Treasury, and Puttappayya has acknowledged receipt [illegible] of Rs 227-5-2 the collections of May 1907, only 213-4-2 was sent to the mutt Treasury on 6-6-07 thus 106-2-3 together with the difference between 227-5-2 and 213-4-2 - in other words a total sum of (106-2-3 + 14-1-0 ie) Rs 120-8-3

who

who credited in the municipal cash book without being credited in the Treasury. As a set-off against this 120-3-3 the municipal cash book shows the following expenditure not shown in the Mull Treasury:-

On May 1907 —	10 5-2-0
on 18th June 1907 —	8-0-0
on 8th July 1907 —	2-0-0
	18 5-2-0

Thus (120-3-3) - (115-2-0) is 5-1-3 unaccounted for. Puttappayya committed criminal breach of trust with regard to it.

28. The arguments on behalf of the accused in this matter are -

(1) That the Rs 14-1a-0 withheld from the Mull Treasury out of the collections of May 07, has been duly debited in the municipal cash book under date 27-5-07.

(2) That the Rs 75 spent on 4-5-07 according to the municipal cash book cannot be set off against the 106-2-3 received on 8-5-07.

29. These two arguments betray — confusion of thought and are no arguments at all for the accused. The accused received two amounts 106-2-3 and 227-5-2 - If 14-1-0 was really spent out of the latter amount, the deficiency only transferred to the former amount viz 106-2-3 and it has to be explained. Conversely if 14-1-0 was spent out of 106-2-3, the deficiency out of 227-5-2 has to be explained. The accused therefore does not improve his position by the first argument

The charge framed by me for Rs 5-1-3 is good whether the 14-1-0 was spent out of 106-2-3 or 227-5-2.

The second argument advanced for the accused makes his position rather worse - If the 75 Rs were spent on 4-5-07 before the 106-2-3 was received, the 75 Rs must have been spent out of the previous amounts amount of 35-4-15-10 This means that Puttappayya cannot plead ignorance of the 35-4-15-10 and that he misappropriated not 5-1-3 but 80-1-3

out

out of the 106-2-3 + 227-5-2 If the accused has really misappropriated 80-1-3 my charge does not become illegal simply because I have charged him only for 5-1-3 a part of 80-1-3 I could not have charged the accused for 80-1-3 because, just as he argued that 14-1-0 was paid on 27-5-07 although 227-5-2 was credited on 6-6-07, he could have argued that 75 Rs were paid on 4-5-07 out of 106-2-3, before regular entries were made for the latter By the charge being framed for 5-1-3 instead of for 80-1-3, the accused has distinctly benefited and he can certainly not make a grievance of it

30 Another argument of the accused is against my procedure in having examined Margasahayam as a court-witness. It is alleged that I took fresh evidence and made out a new case against the accused This argument has no force at all Margasahayam was more or less a formal witness Exhibit G3 which had been

been exhibited in the very beginning by the prosecution gave me the clue to 5-1-3.

31 When the charge for 360-1-1 was altered to a charge for 5-1-3, the accused said he had no new defence or witnesses Thus shows how little the accused was prejudiced by my procedure in altering the charge.

32. It has been attempted to be shown that the accounts of the Gwalt Treasury are not kept in the regular course of business, and that amounts actually paid to the Treasury do not find a place in the C accounts. The instances quoted are either not proved satisfactorily or do not support the inference desired to be drawn When devolues of the Srungari Gwalt in former times paid lump sums to the Gwalt for the purpose of ensuing periodical services, the Gwalt appears to have arranged for the periodical services and made use of the lump sums without crediting the lump sums

to

to the Treasury as deposits Now such lump sums are credited to the Treasury as deposits This difference in procedure reflects the difference in financial — ideas prevalent in the two epochs, but- indicates no irregularity in the Treasury So long as the periodical services are arranged it is a matter of no consideration how the original lump sum deposits are spent or shown in the accounts Other instances are cited the point of which is that Nagpur Municipality Shamanadham has been guilty of irregular procedure. The details of these instances are not so satisfactorily established that I can — Comment on them It appears to me that the instances referred to do not militate against the regularity of Treasury procedure, but may perhaps show only some dishonesty in Shamanadham in his private capacity Apart from all these considerations the limitation of the charge in this case to 3-1-3 makes the matter so clear as to make the question of the regularity of Treasury procedure

an

an insignificant issue

33 The criminal breach of trust with regard to 5-1-3 by the accused Puttappayya is unquestionably clear - the arguments for the accused stated in para 28 are only due to want of mathematical clearness of thought.

34. The complaint petition in this case stated also 167 I P C. In Hari Narayanathan vs Emperor 30 Mad 828 at P 330, the Madras High Court says the falsification of accounts might be proved as part of the evidence in proof of the criminal breach of trust, but they should not be charged as offences " I have not therefore framed a charge under Sec 167 I. P C.

35 I have carefully considered the sentence that I should pass and think that the sentence I am going to inflict will fully meet the requirements of the case.

36 The court finds the accused Puttappayya guilty of an offence punishable

punishable under Sec 409 I.P.C according to the altered charge for 5-1-3

The Court sentences the accused Pullappayya to suffer rigorous imprisonment for a month and pay a fine of Rupees five hundred and in default of payment of fine to suffer rigorous imprisonment for a further period of six months.

37. Under Sec 545 Criminal Procedure Code I order that out of the fine if recovered, Rs. 5-1-3 be paid to the Municipality of Srungavarapukota

I cannot make any Judicial order about the payment of 35-14-10 to the Municipality out of the fine recovered, although the Government may if moved perhaps graciously order the payment of the amount to the Municipality to reimburse the loss sustained

In open Court—

Clerk to Sheriff 30 11 08

Sd/ B Venkata Rao
First class Magistrate
Cuddapah

Ramayamma Rao Sahib
Sub-Asst. Commissioner &
First class Magistrate
Narsannapeta

Copy applied on 26th January 1909

Do ready on 9th May 1909

Do delivered on 10th May 1909

No of words 6272.

Copying fees Rs 6-14as-6p

Comparing fees Rs 1-5as-0p

Paper Cost 0-4as-6p

Total Rs 7-8as-0p

(Encl. 7)

In the Court of Sessions Shimoga

Division.

Dated, Shimoga, 7th January 1909

Present R.B Plumer Esquire

Sessions Judge.

Criminal appeal No 8 of 08-09 from the Kadur Dasbust— against the conviction and sentence passed by the Sub Divisional Assistant Commissioner and 1st class Magistrate Kadur Dasbust— in Criminal Case No. 9 of 08-09 under Section 409 I P C } Appellant— N. Pattappaah (accused)

The accused appellant was charged by the Sub Divisional Assistant Commissioner and 1st class Magistrate Kadur Dasbust— for Criminal breach of trust under Section 409 I P Code.

2. The Magistrate found the accused guilty

1 65

guilty of the said offence and sentenced him to [illegible] months rigorous imprisonment and to pay a fine of Rs 500/- and in default of payment of fine to suffer rigorous imprisonment for a further period of six months

3. The grounds of appeal are: —

(1) The magistrate ought to have dismissed the Complaint and acquitted the accused when he found that the charge as placed before him (Rupees 360-1-1) was not proved against the accused instead of charging and convicting the accused on an imaginary count, which was neither alleged nor proved by the prosecution, - a procedure quite against all Criminal Law and justice

(2) The imaginary sum of Rs 8-1-3 having been admittedly included in the sum of Rs 360-1-1 referred to in Ext C (entry in Municipal Cash book dated 20th October 1907) regarding which the accused is found not guilty by the magistrate (para 24 of his judgment) the magistrate erred

erred in convicting the accused on the charge of the alleged misappropriation of this amount

(3) The Magistrate having as a matter of fact found that no case as laid viz misappropriation of Rs 250-1-1 had been made out - had no jurisdiction to re open the question in respect of Rs 5-1-3 forming part of the above sum of Rs 250-1-1 and was wrong in having found the accused guilty in respect of the said item.

(4) The necessary ingredients for - Constituting a Criminal Breach of Trust, by a public servant have not at all been made out nor do they exist in the case in question.

(5) The magistrate has made all sorts of unwanted presumptions against him all through

(6) The calculations made, the reasons given, and the account given by the Magistrate for arriving at a balance of Rs 5-1-3 as being the amount said

guilty of the said offence and sentenced him to one months rigorous imprisonment and to pay a fine of Rs 600/- and in default of payment of fine to suffer rigorous imprisonment for a further period of six months

3. The grounds of appeal are. —

(1) The magistrate ought to have dismissed the Complaint and acquitted the accused when he found that the charge as placed before him (Rupees 360-1-1) was not proved against the accused instead of charging and convicting the accused on an imaginary count, which was neither alleged nor proved by the prosecution, a procedure quite against all Criminal Law and justice

(2) The imaginary sum of Rs 0-1-3 having now admittedly included in the sum of Rs 360-1-1 referred to in Ext C (entry in Municipal Cash book dated 20th October 1907) regarding which the accused is found not guilty by the magistrate (para 24 of his judgment) the magistrate erred

erred in convicting the accused on the charge of the alleged misappropriation of this amount

(3) The magistrate having as a matter of fact found that no case as laid viz misappropriation of Rs 250-1-1 had been made out - had no jurisdiction to re open the question in respect of Rs 5-1-3 forming part of the above sum of Rs 250-1-1 and was wrong in having found the accused guilty in respect of the said sum.

(4) The necessary ingredients for - Constituting a Criminal Breach of Trust, by a public servant have not at all been made out nor do they exist in the case in question.

(5) The magistrate has made all sorts of unwanted presumptions against him all through

(6) The calculations made, the reasons given, and the account given by the magistrate for arriving at a balance of Rs 5-1-3 as being the amount said

15

to have been misappropriated by the accused are apparently laboured, confused, imaginary and erroneous.

(7) The Sentence passed against the accused is unduly severe under the circumstances of the case

(8) The judgment is against Law, weight of evidence and probabilities of the case.

4 This is an appeal from the conviction and sentence of the accused Puttappaiah by the Sub-Divisional Assistant Commissioner and 1st Class Magistrate Hosa Durgal--

5. In that case the Deputy Amildar & Shrishanthala acting as Vice President and Treasury Officer to the estate of the Shringeri Mutt lodged a complaint against one Puttappayya a clerk in the Office of the Shringeri Municipality to the effect that on

on 31-10-07 he committed Criminal Breach of Trust and Criminal misappropriation in respect of a sum of Rs 360-1-1 entrusted to him in his capacity as such Municipal clerk and thereby committed offences under sections 403 and 409 I.P.C and that he on the same date knowing that the balance to the credit of the Municipal funds in the Srirangam Treasury was only Rs 1288-7-1. to that amount he added the said sum of Rs 360-1-1 "which he had appropriated for his own use" and having drawn up a Municipal Cheque for a total sum of Rs 1648-8-2 has caused this sum to be paid from the Srirangam Sub-Treasury to the Municipal Department and thereby committed an offence under Section 167 I.P.Code.

6. The Complainant, the peculiar relation of which is admitted by whom it is realized that the Complainant

is himself the municipal Vice-President who signed the cheque and himself the Treasury Officer responsible for allowing it to be cashed was apparently lodged on the 10th August 1908 in the Court of the General Assistant Commissioner and 1st class — Magistrate Kadur District by Venkobachar. I say apparently as that is the date the complainant petition bears, there is no endorsement on it showing when it was actually presented.

7 On the 10th September 1908 the Magistrate has sworn the Complainant to the truth of the petition and without endeavouring to at all clear up exactly how there had been a criminal misappropriation by a clerk, who according to the complaint merely credited an excess amount to municipal funds and how it was that the complainant himself.

himself in his dual capacity as
Municipal Vice President and Treasury
Officer and therefor as the officer
directly responsible for drawing and
for causing the cheque had not-
noticed the fact that the cheque
was for a sum in excess of the
amount in the Treasury of the
credit of the Municipality; passed
a summary order posting the
case and directing summons
to Prosecution witnesses, and a
bailable warrant for presumably
the accused though the order
is itself silent as to the person
against whom the warrant is to
issue or the section of the I P Code
in respect of which it is to issue
3. The trial commenced on
29-10-08, and after the examination
in chief of the C P witnesses
the Magistrate framed the
following charge against the
accused

accused "that you on or about
the 31st day of October 1907 at Srungavarapukota
being entrusted with funds of the
Srungavarapukota Municipality in your capacity
of a Public Servant viz Municipal
Cumsala committed Criminal
Breach of Trust with regard to
the said funds to the extent of
Rs 260-1-1 and thereby committed
an offence punishable under
Section 409 I P Code.

9 The examination of the accused
was then made and the Deputy
Amildar the complainant cross
examined, and the case adjourned
to 21-11-08 for the cross examination
of another of the principal prosecution
witnesses. On examination on
21-11-08 this witness was cross
examined, and another one
Nagabhairavam was then partially
examined as a Court witness on
24-11-08 as there appears the following.

Note

vide by the Magistrate "Accounts
correctly examined by Appellant & further examined (last not if may be added subjected to Cross examination)
Charge altered by restricting the amount
to Rs 5-1-3 Accused examined no
alteration of the defence, adjourned
to the 20th Instant for further steps"
on 20-11-08 Judgment convicting
the accused under the amended
charge was pronounced
10. The amended charge runs as
follows:—

"That you the said Puttayya
on or about the 31st October 1907
at Srungere Committed criminal
Breach of Trust with regard to
Rs 5-1-3 having drawn the said
amount as if due from the Srungere
Treasury while as a matter of fact
the said amount was with yourself
being part of the funds of the Srungere
Immovable Mölad Horamdar and

entrusted."

entrusted to you in your capacity of Public Servant – Very Municipal remarks, the details being as follows Rs 106-2-3 and Rs 227-5-2 were received by you on 8.5.07 and 6.6.07 respectively and you accounted for only

Rs 105-2-0 } on 6-6-07
213-4-2 } 18-5-07
8 } 8-7-07
2 }
328-6-2

respectively the amount unaccounted for being Rs 5-1-3.

11 In his judgment the learned Magistrate finds that there is considerable doubt whether the accused may have had access to the Cash chest in which the Rs 360-1-1 the subject of the original charge was supposed to be kept and that as a matter of fact the Prosecution witness Shamavadhani mentioned above may have committed the Criminal Breach of Trust complained of and therefore that there is not-

proof

proof that the accused committed criminal
Breach of Trust in respect of it and
then proceeds to find him guilty of
Criminal Breach of Trust in respect
of 3--1-3 which forms a portion of the
very sum of Rs 360-1-1 in respect of
which he has just given him the benefit
of the doubt and acquitted him
12 In respect of this result the
magistrate says in ¶6 of his judgment
" On a careful examination of x
and yy series (municipal accounts) I
arrived at most important results —
Nagadi Gumasta Shamavadhani
was transferred from the Treasury
in December 1906 to Krishna Sastri
took charge (as administrator of the
Jahagir) in January 1907 He was not
aware of and did not take charge
of the municipal money in Separate
custody The " amanath" municipal
amount (i e amount kept in Separate
municipal charge and not credited

To

to the municipal account in the Treasury
at the end of January 1907 consisted of
Rs 3874-15-10 Previous balance and Rs
Rs 469-1-7 credited as collection in the
municipal Cash book in January, but
remitted to the Treasury in February
1907 The total of these two amounts is
mentioned in Exhibit G-3 as the amount
at the end of January 07, but Rs 469-1-7
is really to be excluded, because it
was received from the manager
and credited to the Treasury next
month There for the amount
at the end of January 1907 was really
Rs 3874-15-10 Let us assume that
This amount was misappropriated
by somebody else not by Pattabhayya
even then Rs 9-1-3 has to be accounted
for by Pattabhayya, because the total
amount of municipal money mis-
-appropriated on 31st October was —
360-1-1 i.e Rs 9-1-3 more than Rs 3874-15-10.
None but Pattabhayya has to account

for

for Rs 5-1-8"

13. Having thus shown that the Rs 5-1-8 the subject of the charge was really misappropriated as part of the Rs 350-1-1 which amount is said in the complaint to have been misappropriated on or about the 31st October, and in respect of which amount the Magistrate has just found the accused not guilty, he next proceeds to show that the amount balance was kept at the same figure Rs 36-4-15-10 during February and March and assumes that this was done to hide Mr. Krishna Sastry's false security. He then takes the April and May collections and shows that out of the amounts only shown as receipts a sum of Rs 5-1-8 is not accounted for in the Municipal Cash Book and he therefore convicts the accused of criminal misappropriation on or about the 31st October 07. Though

in August of charge of the municipality was taken over from Pattapee by the existing Vice President Brockenlish the complainant. This without an iota of evidence that the Rs 6-1-8 was ever in the accused's hands, with the reiterated assertion of the Vice President Mr. P W. Hal- the municipal accounts are all right and that neither the Treasury nor the municipality have lost any money and with the fact repeatedly deposed to in front of him that the municipal accounts are submitted monthly to the Comptroller and checked by him and that no fault in them has been found by the comptroller. Yet according to the Magistrate the charge of Rs 6-1 3 was embezzled by the accused out of the Collections made in April and May by means of short credits to the Treasury.

14 A more hopeless confusion of thought, it would be difficult to

Conceive

consume, yet the magistrate in his judgment at the back of his attenuated clearness of his thought shown by the defence Advocate.

18. The situation is however rendered more disastrous for the learned magistrate by the fact that his mathematical calculations and scrutiny of the accounts Exh G, 3 which result in the assertion that the balance in an unsatisfactory account as that of January 07 was 35-4-18-10 and that that amount is the amount really in an unsatisfactory at the end of January 07 and that that that amount now in the unchanged balance in February Inwards are thousands pounds in error.

16. The accounts Exh. G, 3 are in the form of a receipt-Disbursement and Balance sheet.

They show from July 06 to June 07

(1) Receipts from Municipal Khata

(2) Amount credited in the Municipal

accounts

accounts

(3) Amounts credited in the Islah Treasury Accounts

(4) Debits (4) as per Municipal accounts

(B) as per Treasury accounts

(5) Balance (A) as per Municipal account

B as per Treasury account

(6) Difference between actual Treasury Balance, and balance in hand or available

17. It must be explained that at this time it was the custom for the Municipal Department to pay at their discretion either all or only some of the money received by collections into the Treasury Account, that which they did not pay into the Treasury account was kept as a sort of current deposit in a separate cash chest for current expenditure.

18 Hence the double head of account Municipal and Treasury. Now the balance as per Municipal account

account would always show the balance in the Treasury plus the balance in amanath consequently the Treasury balance would always be less than the Municipal account balance whenever any Municipal money was in amanath Hence the last column of account which shows that difference and gives therefor the actual balance in amanath 19 At the end of December 1906 the balance was as per Municipal account Rs 2262-6-2 as per Treasury balance 1775-6-7 difference i.e the amanath balance Rs 486-15-7 Rs 45-14-7 was received in January by collections and credited to the Municipal accounts but not to the Treasury account to which however a separate sum of Rs 17-7-9 was credited Details shown in Municipal accounts a sum separate of Rs 11-8-0 total balance as per Municipal account

Rs

Rs 2193-12-9 Treasury account
Rs 1792-14-4

Balance c/d amount in ammanatte
Rs 400-14-5

20. The learned magistrate ignoring the credit of Rs 17-7-8 to Treasury and the debit amount taken out of municipal account debits. The actual receipts from the balance in hand shown as per accounts, after those receipts credits and debits have been duly calculated c/d Rs 400-14-5 and declares in the face of the accounts that the balance Rs 364-15-10 is the amount in ammanatte pertaining to January 07 mind at the end of January 07 and by adopting the same process of deducting actual receipts from the balance which includes those receipts he similarly obtains his so called actual balances in ammanatte for February and inserts out of this colossal

colossal error he assumes the whole
fabric of guilt which he considers
proved against the accused.

21 As a matter of fact as is too
frequently the case with this magistrate
having recorded the evidence in a by
no means very legible hand he does
not seem to again study it. Had
done so he would at once have seen
that Mr Krishna Sastri could not
be ignorant of the fact that a balance
is kept in an account for, in his evidence
he Sreekantiah deposes "After I took
charge (in August 07) municipal
moneys were paid into the treasury
direct this was in accordance with
an order of the administrator. In
April 1907 the administrator made
a memo that municipal funds
should be kept separate and
separate accounts should be kept
that memo is not forth coming
Exh. II is a copy of that memo (taken

from

from some receipts). That order was brought into force in October 22. Now Mr Krishna Sastry has not been examined, so it is not clear how the magistrate assumes that he was ignorant of the very headings of the monthly accounts of the municipality, submitted monthly to the comptroller & it is true that in his memo Exh III dated 29th March 1908 enclosed with his memo Exh I dated 28th March 08, the administrator tries to make it seem that he is not aware whether such dual accounts were kept or not, but his order that in future, municipal moneys should be paid direct into the treasury and his subsequent order of April 07 that municipal accounts should be kept separate from the treasury accounts show that his attention very shortly after assuming charge was particularly turned to the management

of

of Municipal accounts and disposal of Municipal funds.- It is quite impossible to believe therefor that he was really unaware of the actual dual system of amanath and Treasury account and amanath and Treasury cash balances in force as the accounts show from at least 1903.

23. The evidence further shows that the amanath balance was kept in a separate cash chest in the Jahazpur Treasury charge i.e in charge of the Treasury Officer Pt. Lux Shankarlal asks the court to believe that he was unaware when he became Vice President in August 07, that there was a Separate amanath cash chest, though as Treasury Officer he was himself in charge of it.

24. The magistrate, had he studied the evidence of this one witness alone, would also have found that the collections were a matter of fact paid

paid into the Treasury direct by the Municipal manager himself, for the witness deposes "Before Exh II came into force, Municipal funds were being credited to the Treasury the manager used to credit the amount and bring back a book, bearing my initials or those of the Nagadi Gumasta" (till the end of 1906 the Nagadi Gumasta or cash clerk and Sheriff was the man Shamanadhani, who actually handled the money and whom even the Magistrate suspects, may be the person who embezzled the 360-1-1)

25. This very Shamanadham deposes that for the 2 1/2 years he was the Nagadi Gumasta, the key of the current box was with himself, the key for more amounts with the Amildar.

26. Again Mr. Shama Rao the former Amildar and Officer in-charge of the Jahagir Treasury and Municipality deposes that when he

he handed over charge of the Jahagir to Mr Krishna Sastri about January 07, he handed over the Treasury and Municipal accounts All the accounts were then all right.

27. Mr Sreekantiah deposes that even now neither the Municipality nor the Treasury have lost any thing

28 Mr Shama Rao says further "I signed the amanath book in token of having handed over charge". Yet the magistrate asserts that Mr Krishna Sastry was unaware of a separate amanath balance.

29 One consideration alone is sufficient to show the gross unfairness of the complaint against the accused as lodged In his memo of Exh to I and III dated 28th and 29th March, the administrator points out to Mr Sreekantiah that apparently the Treasury had paid a Municipal cheque for Rs 360-1-1 under Exam was actually to the credit of

The

transferred to Belanvale we learnt that the Account Receipt Book and Deposit account of the year 1906-06 (during which Shamsuddhani was Nagadi Munshi, and had the key of the current chest) had been mislaid and the same fact was also reported to us by you.

31. This memo further clearly shows that the fact, that the Municipal credit in the Treasury had been over drawn, was well known to Mr Sreekantiah before the receipt by him of that memo at the end of March 1908, for the memo points to previous enquiries into the matter, and previous mislaying of accounts and Registers sometime subsequent to the first discovery of the over drawal.

32. Yet Mr Sreekantiah at one time deposes that he was unaware of the over drawal until receipt of the memo (Exh I to which this memo Exh III was an enclosure. On this point

point in fact Mr Sreekantiah frequently contradicts himself and in deed his whole evidence, as also that of — Shamavadhani is vacillating and conflicting to a degree.

33 Taking all these facts into — consideration, I am of opinion that the evidence on record throws the gravest — suspicion on Mr Sreekantiah and Shamavadhani if not of actual embezzlement at least of culpable negligence and debars from the Inamo Exh T and Mr Sreekantiah's own admission in evidence that for a sum of Rs 69/- odd out of the Rs 360-1-1 Shamavadhani and not Puttappayya was responsible, it is clear that Mr Sreekantiah in laying the complaint against Puttappayya for the whole sum of Rs 360-1-1 deliberately laid a complaint which he knew was in part untrue and which manifestly was laid in that form to shield

Shamavadhani

Shamanadhane

34. There is not a Scrap of reliable evidence that Puttappayya embezzled the sum of Rs 360-1-1½ or any lesser sum, and in my opinion seems that the complaint was laid in respect of a specific sum of Rs 360-1-1, that the complainant admitted that in part that complaint was false and that the Magistrate himself realized that the evidence was insufficient to substantiate the charge, the Magistrate erred in making out a false case against the accused and in framing a fresh charge against after the case for the prosecution and defence had closed and in finding him guilty of that charge on evidence manifestly unreliable on calculations mathematically incorrect, and on an assumption of criminal misappropriation without a Scrap of

evidence

evidence to show any appropriation by the accused at all.

36 For these reasons I consider that the accused is entitled to the honorable acquittal for which his advocate in appeal have prayed.

36 I accordingly quash the conviction and sentence of the Lower Court, and I direct that the accused, who is on bail, be discharged from his bail and the fine, if paid, be refunded.

37. It only remains to add that though in all, plain the evidence is confronting mass of confusion, it leaves one point clearly demonstrated and that is the urgent necessity for a searching audit of the Jahagir — Interest and Municipal amounts for the past decade

Signed R B Plumer
Sessions Judge
Shimoga Division

"Copy"

Ramamurthi Rao
Sub-Divisional Assistant Commissioner, Amsterdam 1st-class Magistrate, Kadur Dist.

by applied on
to reply on
to obtain
Stamp worth 4½ as
Copying fees 3-14-6
Comparing do - 0-14-0
Paper cost - 0-3-0
3-12-6

Sale 15 Jan 1910

G.R.S. 28

File No 25-09
Serial No 2

Diary No. of letter replied to 3168

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
( )

Bg., *the* 3. 8. 1909

Date of issue 14.9.09

Signed by Mr. K-M-

READ— Letter no 20 dated the 2nd July 1909 from the Sr. Comr Kaveri Division, submitting the report of the President of the Srirangam Municipality in the matter of

ORDER THEREON—

the misappropriation of Municipal monies referred to in the Mysore Administration Report for 1907-1908.

Order

SUBJECT

Order thereon - 25/1mb/5-09 - 9/4/9 09.

Recorded

3 By paragraph IV (8) of the Report, the President states that the municipal accounts from 1903-04 were audited. Referring to that statement, the Court is requested to ascertain and report by whom those accounts were audited and whether any reports were drawn up of the results of that audit, and to submit a copy of that Report if any.

2 The delay of four months in the copy of the Inspect furnished to the administra calls for the Depu Commr's notice, a also the omissio of dates in the dorsal endorsement at foot of the cop of the appellate Court Judgment. It is presumed th the Judgment of the Sessions Judge in appeal has been communicated to Kachcheri Rnr. the Magistrate in the original Court -

Fees 14/Aug/09

Issues
Fr. Clerk
25/8/09

To,
The Dy. Commr, Kadur Dt
[illegible]

Copying charges 4/12/5-
Comparing-Do- 0-4-0
Postage-Do- 0-1-6
Total- 0-5-6

Comptd
Clerk 21.11